RECEIVED CENTRAL FAX CENTER APR 3 0 2007

Docket No.: 51876.P839

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Jeong-Il Seo et al.

Application No.: 10/531,632

Filed: October 31, 2005

For: METHOD FOR GENERATING AND

CONSUMING 3-D AUDIO SCENE WITH

EXTENDED SPATIALITY OF SOUND

SOURCE

Examiner: Lee, Ping

Art Unit: 2615

AMENDMENT AND RESPONSE TO FINAL OFFICE ACTION

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir or Madam:

In response to the Office Action mailed February 8, 2007 (hereinafter "Action") in connection with the above referenced patent application, Applicants respectfully request reconsideration in view of the following amendments and remarks.